

**CALGARY  
ASSESSMENT REVIEW BOARD  
DECISION WITH REASONS**

In the matter of the complaint against the Property assessment as provided by the *Municipal Government Act*, Chapter M-26, Section 460(4).

**between:**

***Altus Group Limited, COMPLAINANT***

**and**

***The City Of Calgary, RESPONDENT***

**before:**

***F. Wesseling, PRESIDING OFFICER***

***J. Rankin, MEMBER***

***K. Farn, MEMBER***

This is a complaint to the Calgary Assessment Review Board in respect of Property assessment prepared by the Assessor of The City of Calgary and entered in the 2010 Assessment Roll as follows:

**ROLL NUMBER: 201499373**

**LOCATION ADDRESS: 601 Manitou Road SE**

**HEARING NUMBER: 59140**

**ASSESSMENT: \$13,410,000.00**

This complaint was heard on 21 day of September, 2010 at the office of the Assessment Review Board located at Floor Number 4, 1212 – 31 Avenue NE, Calgary, Alberta, Boardroom 8.

Appeared on behalf of the Complainant:

- *D. Mewha*

Appeared on behalf of the Respondent:

- *J. Young*

**Board's Decision in Respect of Procedural or Jurisdictional Matters:**

N/A

**Property Description:** Property is located in the Manchester industrial area and contains four multi bay warehouse buildings. The parcel contains 3.77 acres while the warehouses, constructed in 1967-1968, have a total of 90,707 sq. ft. of building space. Site coverage for the site is 55% after consolidation of the site. The City's records show site coverage of 27%. The assessment rate per square foot is \$147.00. In the City of Calgary Land Use By law, the property is designated Industrial General (I-G) district.

**Issues:** The Complainant raised the following matters in Section 4 of the Assessment Complaint form: Assessment amount and Assessment class.

A large number of issues were outlined in Section 5 of the complaint form. Presentations of the Complainant and Respondent were limited to the following issues raised by the Complainant:

- Assessment overstated in relation to comparable properties.
- Income approach indicates assessment is overstated.
- Sales approach indicates assessment is overstated.
- Factual correction with regard to site coverage.

**Complainant's Requested Value:** \$9,070,000.00

**Board's Decision in Respect of Each Matter or Issue:**

**Complainant's position:** The Board was presented with sales, equity and rental data. This data indicated that a lower per square footage rate is warranted according to the Complainant. Background information was provided with regard to the consolidation of properties and the error in the tax assessment of the site coverage. With the consolidation the site coverage changed from 27% to 55 %. Additional industrial assessment data had been submitted however not referenced in the presentation. A written rebuttal (C3) was provided to the Board however was not presented.

**Respondent's position:** While the City provided a brief which provided sales and equity comparables the focus of the presentation dealt with the site coverage. The City agreed with the factual

correction on site coverage. The model did not pick up two of the buildings when the consolidation took place. It was suggested that the assessment rate should be based on \$116.00 per square foot.

**Board's Decision:** Upon reviewing the verbal and written evidence provided by the parties, the Board considers that the complainant's position had merit and reduced the assessment to \$10,570,000.00.

Reasons: The Board found that both parties brought forward for consideration good information and that both parties agreed with regard to factual correction with regard to site coverage. The Board utilized a rate of \$116.00 per sq ft to determine the assessment.

DATED AT THE CITY OF CALGARY THIS 28 DAY OF September 2010.



F. Wesseling  
Presiding Officer

The Board was presented with the following submissions:

Complainant: C1 Evidence Submission of the Complainant to the Assessment Review Board prepared by Altus Group Limited.  
C2 Rebuttal 601 Manitou Road.  
C3 – Altus Group 2010 Industrial Argument.

Respondent: R1 Assessment Brief prepared by City of Calgary Assessment Business Unit

*An appeal may be made to the Court of Queen's Bench on a question of law or jurisdiction with respect to a decision of an assessment review board.*

*Any of the following may appeal the decision of an assessment review board:*

- (a) *the complainant;*
- (b) *an assessed person, other than the complainant, who is affected by the decision;*
- (c) *the municipality, if the decision being appealed relates to property that is within the boundaries of that municipality;*

- (d) *the assessor for a municipality referred to in clause (c).*

*An application for leave to appeal must be filed with the Court of Queen's Bench within 30 days after the persons notified of the hearing receive the decision, and notice of the application for leave to appeal must be given to*

- (a) *the assessment review board, and*
- (b) *any other persons as the judge directs.*